



OREGON MONTHLY/QUARTERLY MILEAGE TAX REPORTS

Most motor carriers report mileage tax on a monthly basis. The monthly mileage tax report and payment must be postmarked by the postal service by the last day of the month to cover operations for the preceding calendar month.

Upon request, a motor carrier may be approved to report and pay weight-mile tax on a quarterly basis. This option is available to all carriers who currently file monthly weight-mile tax reports. If you want to elect to file quarterly, complete the Application to File Quarterly Weight-Mile Tax Reports (obtain the form at <https://www.oregon.gov/ODOT/MCT/Pages/FormsandTables.aspx>). The quarterly mileage tax report and payment must be postmarked by the postal service by:

<u>Quarter</u>	<u>Period Covered</u>	<u>Due Dates</u>	<u>Quarter</u>	<u>Period Covered</u>	<u>Due Dates</u>
1 st	January through March	May 31	3 rd	July through September	November 30
2 nd	April through June	August 31	4 th	October through December	February 28

INSTRUCTIONS FOR FILING MONTHLY/QUARTERLY MILEAGE TAX REPORTS

Enter or verify the period of operation you are reporting on. Make sure the correct month/quarter and year are displayed.

The top portion of the Mileage Tax Report indicates the period of operation and carrier information which includes Account Number, Name, and Address. There is also a section to change the company name, address or telephone number. A change of ownership may require a new account to be established. For name/ownership changes contact CCD at 503-378-6699.

NOTE: Reports must be filed timely even if you had no Oregon operations for the reporting period.

Section 1

- Column A Enter the plate or pass number of the power unit for which you are reporting.
- Column B Enter the state or province that issued the license plate.
- Column C Enter the unit number of the power unit you are reporting.
- Column D Enter the first five letters of the make of the power unit.
- Column E You must declare and report operations at the heaviest weight operated per configuration. This should be one of the weights you declared with ODOT. If returning empty, use the same declared weight and tax rate as when loaded.
- Column F Enter the beginning odometer reading from the first day of the month/quarter for which you are reporting. This should be the same as the ending odometer reading from the preceding month/quarter.
- Column G Enter the ending odometer reading from the last day of the month/quarter for which you are reporting.
- Column H Enter the total miles operated for each vehicle (Column G minus Column F).
- Column I Enter the Oregon taxable miles (miles operated on Oregon public roads).
- Column J Enter the number of axles for any declared weight greater than 80,000 pounds.
- Column K Enter the appropriate rate as indicated on Form 735-9928 "Mileage Tax Rates" (obtain the form at <https://www.oregon.gov/ODOT/MCT/Pages/FormsandTables.aspx> or call 503-378-5849). If you are operating between 26,001 and 80,000 pounds, use Table A rates. If returning empty, use the same declared weight and tax rate as when loaded. Empty operations associated with Special Transportation Permits (STP) are to be reported at 80,000 pounds. If you are operating between 80,001 and 105,500 pounds under an extended weight permit, complete all columns. Use Table B Tax Rates. Raising a lift axle is not a change in configuration and does not constitute a change in rate. Do not use Table B rates for heavy haul operations conducted under STP when in excess of 98,000 pounds.
- Column L Compute and enter the Oregon Highway Use Tax (Column I times Column K).

INSTRUCTIONS continued

Section 2

- Box 1 Enter the total fees from Column L.
- Box 2 Enter Oregon state fuel tax paid during this month. You may claim a credit if you pay Oregon state fuel tax on fuel purchases. Fuel must have been purchased in the same report month credit is claimed. Attach copies of fuel invoices to the report. The invoice must contain:
- Date of purchase
 - Type of fuel
 - Name and location of supplier
 - Number of gallons
 - ODOT plate, Receipt number, or pass number
 - Amount of Oregon state fuel tax paid
- If you buy fuel in bulk, you can only claim credit for fuel pumped into a qualified vehicle during the reporting period. In addition to the invoice, you must attach record to show the amount of fuel pumped into each qualified vehicle.
- Box 3 Enter the amount of other credits as indicated on your monthly Statement of Account and attach a copy. Do not use credits that have not yet appeared on the monthly Statement of Account.
- Box 4 Enter the total of the amounts in Box 1 minus Box 2, minus Box 3.
- Box 5 If you file your report after the due date, enter 10% of Box 4 for the late fee.
- Box 6 Add other payments and attach the supporting documents. Payments received without supporting documentation may not be correctly applied to your account.
- Box 7 Enter the total of the amounts in Box 4 plus Box 5, plus Box 6.

An authorized company representative or agent must sign the report. **An agent must have a Power of Attorney on file with CCD before they are an authorized representative.**

Be sure to enclose the payment. Make checks payable to ODOT/CCD. Make a copy for your records and mail the original to: ODOT Commerce and Compliance Division, 455 Airport Road SE, Building A, Salem, Oregon 97301. Reports are not considered filed unless we receive the report and payment. You are required to maintain records for three years to support the information contained in this report and forms are available for this purpose.

For more detailed information regarding filing reports, weights, fuel credits and trucking in Oregon visit our website at <https://www.oregontruckingonline.com/cf/MCAD/pubmetaentry/index.cfm?>. Choose "Motor Carrier Education" under Popular Links or call 503-378-6699 for additional help.